

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 16-18, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Tuesday, October 16, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 am	Robert W. & Betty A. Trudeau Dist. 09, Map 038K, Group H, Ctrl. Map 038J, Parcel 014.02 Residential Property AR# 52988	Washington	2009	Mr. R. W. Trudeau # 2 Parwood Court Johnson City, TN 37601	Scott Buckingham, Assessor. Washington County Courthouse 110 East Main Street Jonesborough, TN 37659	(10/11/10)) Administrative judge affirmed \$192,800 value for home and lot on Parwood Court in Johnson City, and taxpayer appeals contending \$125,000.
2.	10:00 am	Mac A. & Judy S. Keith Dist. 12, Map 028, CMap 028, Parcel 007.03, SI 000 Residential Property ER# 69385	Washington	2011	Mac A. & Judy S. Keith PO Box 102 Jonesborough, TN 37659	Scott Buckingham, Assessor Washington County Courthouse 110 East Main Street Jonesborough, TN 37659	(6/6/12) AJ reduced value for this 9.2 ac. vacant tract from \$80,700 to \$70,000 and taxpayer appeals seeking further reduction to \$4,000/ac.
3.	1:00 pm	Leslie & Faith Aron Dist. 04, Map 070, Ctrl. Map 070, Parcels 033.11& 033.12 Residential Property AR# 50955 & 50956	Monroe	2009	Leslie & Faith Aron 11467 Trotting Down Drive Odessa, FL 33556	Michael G. Shadden, Assessor 103 College Street, Ste. 27 Madisonville, TN 37354	The subject properties are two vacant lots located on Tellico Lake in Monroe County. Taxpayers contend the subject properties should be valued at \$12,200 and \$13,200 respectively. The administrative judge agreed with the county that the properties should be valued at \$160,000 and \$150,000 respectively. Taxpayers appeal to the Commission.
4.	2:00	Bright & Bright, LLC Map 038, Cmap 038, Parcel .058.07, S.I. 000 Commercial Property AR# 62784	Monroe	2010	Charles W. Duggan P.O. Box 530292 Birmingham, AL 35253-0292	Michael G. Shadden, Assr. 103 College Street, Ste. 27 Madisonville, TN 37354	(9/10/11) AJ affirmed \$1.9 million value for this strip center and taxpayer appeals contending \$866,000.

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Wednesday, October 17, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
5.	9:00 am	Ping Zhou Map 154P, Group G, Parcel 013.00 Residential Property AR# 62473	Knox	2010	Ping Zhou 2043 Willow View Lane Knoxville, TN 37922	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	(11/23/11) AJ affirmed value of \$361,100 for this home and lot at 2043 Willow View Lane in Knoxville, and taxpayer appeals contending \$310,000.
6.	10:00 am	Viola W. Smith. Dist. 33, Map 070C, Group B, Parcel 030.00 Residential Property AR# 61828	Knox	2010	Barbara S. Fann 5201 Glenbrier Drive Charlotte, NC 28212	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	(2/21/12) AJ reduced value for this home and lot at 3108 Atoka Lane in Knoxville from \$75,200 to \$69,100 and taxpayer appeals seeking further reduction to \$42,000.
7.	1:00 pm	Farmers Mutual of Tennessee Personal Property Account 1353647 Commercial Property	Knox	2010 & 2011	Gordo Watson Farmers Mutual of Tennessee P.O. Box 3428 903 North Hall of Fame Dr. Knoxville, TN 37927	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	(12/21/11) AJ affirmed a valuation of the intangible property of this insurance company in the amount of \$1.7 million, and taxpayer appeals contending it is not liable for the tax because it is a nonprofit mutual benefit corporation that does not issue or retain capital stock.

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Thursday, October 18, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	CO.	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
8.	9:00 am	Benny Mullins & Terry Mullins etal 58 Parcels Residential Property AR# 56750 thru 56808	Rhea	2009	James T. Normand Joyce, Meredith, Flitcroft & Normand P.O. Box 6197 Oak Ridge, TN 37831-3814	Debbie Byrd Rhea County Assessor 375 Church St., Ste. 100 Dayton, TN 37321	(6/7/10) Administrative judge affirmed \$1,337,300 value for these 58 lots on Watts Bar Lake, and taxpayer appeals contending \$600,000.
9.	10:00 am	James W., III & Phyllis L. Wilburn, III Dist. 02, Map 020B, Group B, Cont. Map 020B, Parcel 005.00 Dist. 05, Map 015O, Group C, Cont. Map 015O, Parcel 007.00 Dist. 02, Map 015O, Group C, Cont. Map 015O, Parcel 009.00 Dist. 05, Map 015O, Group C, Cont. Map 015O, Parcel 006.00 Dist. 05, Map 015O, Group C, Cont. Map 015O, Parcel 008.00 Dist. 02, Map 020B, Group B, Cont. Map 020B, Parcel 007.00 Dist. 02, Map 020B, Group B, Cont. Map 020B, Parcel 008.00 Dist. 02, Map 015O, Group C, Cont. Map 015O, Parcel 003.00 Commercial Property 2009 AR# 52289, 52290, 52291, 52292, 52293,52295,52296,52297 2010 AR# 72637 thru 72644	Loudon		James W., III & Phyllis L. Wilburn 4265 Parris Drive Lenoir City, TN 37772	Mike Campbell Loudon County Assessor 101 Mulberry Street Loudon, TN 37774	(9/15/11) AJ affirmed values ranging from \$137K-\$308K for these rented residential properties and taxpayer appeals seeking reductions to a range of \$124K-\$240K.

Thursday, October 18, 2012 Continued

NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
11.		Best Western Dumplin Valley Dist. 08, Map 008, Control Map 008 Parcel 154.02P, S.I. 000 AR # 49927 & 49928	Sevier	2007 & 2008	Melton Harrell 2200 Northlake Pkwy. S-277 Tucker, GA 30084	Johnny King, Assessor 125 Court Avenue Suite 210 West Sevierville, TN 37862-3525	The subject property is tangible personal property used in the operation of an 82-room hotel that closed on August 4, 2008. Taxpayer contends the property should have a value of \$10,375, or approximately \$125 per room. An audit resulted in the current values of \$338,582 and \$325,431 for tax years 2007 and 2008 respectively. Assessor contends the audit values should stand. The administrative judge ruled in favor of the county. Taxpayer appeals to the Commission.